REMARKS

Applicant requests reconsideration of the claim rejections in the Advisory Action.

It is stated in the Advisory Action:

"Element 28 in Cohen overhangs over the component 32A in the length direction in the Figures.

The whole portion above 16 defines an overplated head, which reads on the claim language recited in this application better than the structure disclosed in the Application."

A basic feature of the claims, such as independent claims 19 and 25 is a <u>single</u> component which has a head that includes overhang portions where hard baked resist is disposed beneath the overhang portions to fill an area beneath the overhang portions.

Regarding element 28, it is a yoke of a second magnetic pole. As depicted in Fig. 1A, 1B and 2, this component 28 does not show a head that includes overhang portions, as these features are described in the Specification. Rather, the yoke 28 includes vertical sidewalls, and there is no head of the element 28 that includes overhang portions. The rejection does not even identify a head portion of the element 28 that has overhang portions.

Likewise, regarding element 16, it is a substrate (see Fig. 2). Element 16 does not have a head that includes overhang portions. The "whole portion" above 16 does not identify a "single" component.

The rejection relies on multiple components of the prior art device to satisfy the claim limitations. However, the claim (independent claims 19 and 25) requires a <u>single</u> component that has a head including overhang portions. The cited prior art does not teach such a single component with those features. Furthermore, the claims (independent claims 19 and 25) further recite that hard baked resist is disposed beneath the overhang portions to fill an area beneath the overhang portions. The prior art also fails to teach this feature of a single component.

Reconsideration of the rejection is respectfully requested.

Respectfully submitted,

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September 22, 2005 (date)

(Signature of Patricia Beilmann)